

Municipal Levy Limit Worksheet Instructions

As a municipal clerk, you are required to submit this form to the Wisconsin Department of Revenue (DOR) by December 15, 2015.

If you have questions:

- Email: lgs@revenue.wi.gov
- Call: (608) 266-8618

Section A: Determination of 2015 payable 2016 Allowable Levy Limit

Lines 1 through 7 are auto-filled by DOR

- Line 1 – Previous year actual levy reported on your 2014 Statement of Taxes
- Line 2 – Amount reported on Line G of your 2014 Levy Limit Worksheet
- Line 3 – Amount reported on Line E of your 2014 Levy Limit Worksheet
- Line 4 – 2014 adjusted actual levy (Line 1 minus total of Lines 2 and 3)
- Line 5 – Allowable increase for growth and terminated tax increment district (TID) applied to 2014 adjusted actual levy
- Line 6 – Allowable increase for net new construction and terminated TID applied to 2014 adjusted actual levy
- Line 7 – 2015 allowable levy limit before adjustments (Greater of Line 5 or 6)
- Line 8 – Total adjustments from Sec. D, Line S
- Line 9 – 2015 allowable levy limit (Sum of Lines 7 and 8)
- Line 10 – For Towns with a population of less than 3,000, enter higher levy approved by Special Resolution at a special meeting of Town electors. You must provide the following documents to DOR:
 - Resolution to propose exceeding levy limit
 - Notice of special town meeting
 - Signed resolution for electors to exceed levy limit (with voting results)

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

This section calculates the allowable increase for the previous year's unused levy (auto-filled by DOR).

- Line 1 – Previous year's allowable levy reported on your 2014 Levy Limit Worksheet
- Line 2 – Previous year's actual levy reported on your 2014 Statement of Taxes
- Line 3 – Previous year's unused levy (Line 1 minus Line 2)
- Line 4 – Previous year's actual levy multiplied by 1.5%
- Line 5 – Allowable increase (Lesser of Line 3 or 4)

Section C: Adjustment for Prior Years' Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

This section calculates the allowable increase for the prior five years' unused levy carryforward, not before 2014 (auto-filled by DOR).

- Line 1 – 2014 unused percentage
- Lines 2 through 5 – Unused percentages for prior years (not currently available)
- Line 6 – Total unused percentage, which cannot exceed 5% (Sum of Lines 1 through 5)
- Line 7 – Previous year actual levy due to valuation factor (actual levy reported on Statement of Taxes minus total adjustments reported on Levy Limit Worksheet)
- Line 8 – Allowable increase (Line 6 multiplied by Line 7)

Example:

2014 actual levy due to valuation factor	\$16,000,000
2013 actual levy due to valuation factor	\$15,900,000
Increase from 2013 to 2014	\$100,000
Percent increase from 2013 to 2014	0.629%
Greater of net new construction or growth	0.640%
Line 1 – 2014 unused percentage (0.640% - 0.629%)	0.011%
Line 6 – Total unused percentage (2014-only)	0.011%
Line 7 – Previous year actual levy due to valuation factor	\$16,000,000
Line 8 – Allowable increase (\$16,000,000 * 0.011%)	\$1,760

Section D: Adjustments to Levy Limit

The reported adjustments in this section will increase or decrease your allowable levy limit.

- Line A – To use the allowable increase provided in Sec. B, enter an amount equal to or less than Sec. B, line 5.
To qualify for this adjustment:
 - Your governing body must approve by majority vote (for an increase of .5% or less); 2/3 majority vote (for an increase more than .5% to 1.5%); or 3/4 majority vote (for cities and villages with at least five members approving an increase more than .5% to 1.5%)
 - You cannot report an amount on Line A **and** Line R
- Line B – Enter the amount of decrease in debt service levy for debt authorized prior to July 1, 2005. Note: You are not required to report an amount on this line if you did not enter an allowable increase on Line A.
- Line C – Enter the amount of increase in debt service levy for debt authorized prior to July 1, 2005. This is rare.
- Line D – Enter the amount of levy increase for your municipality's share of refunded or rescinded taxes certified by DOR under sec. 74.41(5), Wis. Stats.
- Line E – Enter the debt service levy for general obligation debt authorized after July 1, 2005. This amount is upcoming scheduled principle and interest payments; only report the amount that needs to be funded by levy.
- Line F – Enter the amount of levy increase approved by referendum
- Line G – Enter the amount of levy increase to pay unreimbursed expenses related to an emergency declared by the Governor under state law (sec. 323.10, Wis. Stats.)

- Line H – Enter the amount of increase or decrease in costs associated with an intergovernmental cooperation agreement. It must be a redistribution of costs in an existing agreement.
- Line I – Enter the amount of increase in charges assessed by a joint fire department if it qualifies under sec. 66.0602(3)(h), Wis. Stats. Note: The total charges assessed by the joint fire department must be less than the Consumer Price Index ending September 30 plus 2% and all participating municipalities must adopt a resolution.
- Line J – Enter the amount of decrease in tax levy for the transfer of services to another governmental unit
- Line K – Enter the amount of increase in tax levy for the transfer of services from another governmental unit
- Line L – Towns enter the amount of decrease in tax levy for an annexation of land by a city or village. The amount includes the town's portion of collected property taxes for the annexed parcels.
- Line M – Cities or villages enter the amount of increase in tax levy for an annexation of land from a town. The amount includes the Town's portion of collected property taxes for the annexed parcels.
- Line N – Enter the amount of levy increase for lease payments for lease revenue bonds issued before July 1, 2005
- Line O – Enter the amount of levy increase for a shortfall for debt service on revenue bonds issued under sec. 66.0621, Wis. Stats., or special assessment B bonds issued under sec. 66.0713(4), Wis. Stats.
- Line P – Enter the amount of levy increase for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations
- Line Q – Enter the amount of decrease in tax levy for the adoption of a new fee or fee increase for covered services that were partly or wholly funded by levy in 2013. Note: The covered services are garbage collection, fire protection, snow plowing, street sweeping and storm water management.
- Line R – To use the allowable increase provided in Sec. C, enter an amount equal to or less than Sec. C, line 8. To qualify for this adjustment:
 - Your municipality must approve this adjustment by a 2/3 majority vote
 - Your current year outstanding general obligation debt service must be less than or equal to your outstanding general obligation debt service in the previous year
 - You cannot report an amount on Line A **and** Line R
- Line S – Total adjustments reported in this section (Sum of Lines A through R)

After you submit this e-file form, print and/or save a copy for your records with the confirmation number. Do not mail or fax another copy to DOR.